IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SIXTEENTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 4608 of 2005

Between:

M/s. Pavan Cement Products,

Radha Nagar,

Near Housing Board Colony,

Proddatur, Kadapa District
rep by Proprietor

Sri. M. Tulasi Eswara Reddy

..... PETITIONER

AND

1 The Additional Commissioner (CT)

Legal A.P., III Floor, C.T. Building,

M.J. Road, Nampally, Hyderabad
2 The Commercial Tax Officer-I,

Proddatur, Kadapa District
3 Sales Tax Appellate Tribunal,

A.P., rep by Secretary,

Ground Floor, C.T. Buildings,

M.J. Road, Hyderabad

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ order or Direction more particularly in the nature of Mandamus by declaring the action of the First Respondent in rejecting the stay Petition in CCT's Ref.Nos.LV(3)/3239/2004 and LV (3)/3305/2004, filed by the petitioner vide his common order dt.16-2-2005, as illegal and consequently to grant stay of collection of the disputed taxes of Rs.47,717-00 and Rs.7,96,899-00 for the Assessment years 1999-2000 A.P.G.S.T. and 2000-2001 APGST respectively pending disposal of the Appeals before the Third Respondent and pass such other order or orders as may deem fit and proper in the circumstances of the case and in the interests of justice.

Counsel for the Petitioner: MR.G.NARENDRA CHETTY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORDER: (per TCSR,J)

Heard the learned counsel for the petitioner and the learned Special Standing Counsel for Commercial Taxes.

Inasmuch this petition is directed against the order dated 16-02-2005, wherein the learned Additional Commissioner (C.T) Legal, rejected the petition for grant of stay

pending adjudication of the appeal before the 3rd respondent-Sales Tax Appellate Tribunal, Hyderabad, equities can be worked out by passing usual order directing the petitioner to pay 50% of the disputed tax while granting stay for recovery of the balance tax, pending disposal of the appeal, and the instant writ petition itself can be disposed of with the directions as under:

There shall be stay of recovery of tax on the condition of petitioner depositing 50% of the disputed tax, out of which, it shall pay half i.e., 1/4th on or before 31-03-2005 and the balance shall be paid within two weeks thereafter. The writ petition stands disposed of accordingly. No order as to costs.

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M.H.S.ANSARI, J

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T.CH.SURYA RAO, J

Date: 16-03-2005

Note:

CC on priority basis.

(B/o)

Prv

To

1 The Additional Commissioner (CT)

Legal A.P., III Floor, C.T. Building,

M.J. Road, Nampally, Hyderabad

2 The Commercial Tax Officer-I,

Proddatur, Kadapa District

3 The Secretary,

Sales Tax Appellate Tribunal,

A.P., Ground Floor,

C.T. Buildings,

M.J. Road, Hyderabad.

4 1 CC to MR.NARENDRA CHETTY.

5 Two CCs to G.P. for Commercial Tax, High Court of

Andhra Pradesh, Hyderabad (OUT).

6 Two CD copies.